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**DISTRICT ATTORNEY OF THE  
THIRTEENTH JUDICIAL DISTRICT**  
Evangeline Parish, Louisiana

Financial Report

Year Ended December 31, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Louisiana Department of Social Security, appropriate, at the office of the parish clerk of court.

Release Date, 7/31/02

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## INDEPENDENT AUDITORS' REPORT

\* A Professional Accounting Corporation

The Honorable C. Brent Coreil  
District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana, a component unit of the Evangeline Parish Police Jury, primary government, as of and for the year ended December 31, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana, as of December 31, 2001, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated April 26, 2001, on our consideration of the District Attorney of the Thirteenth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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The financial information for the preceding year, which is included for comparative purposes was taken from the financial report for the year ended December 31, 2000, in which we expressed an unqualified opinion on the financial statements of the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
April 26, 2001

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Combined Balance Sheet - All Governmental Fund Types and Account Group  
December 31, 2001

	<u>Governmental Fund Types</u>		<u>Account Group</u>	<u>Totals</u>	
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>General Fixed Assets</u>	<u>(Memorandum Only)</u>	<u></u>
				<u>2001</u>	<u>2000</u>
<b>ASSETS</b>					
Cash	\$ 12,205	\$ 23,324	\$ -	\$ 35,529	\$ 36,351
Interest-bearing deposits	205,884	103,484	-	309,368	290,610
Due from other funds	-	-	-	-	2,083
Receivables:					
Due from other governmental units	23,559	-	-	23,559	14,177
Interest	995	596	-	1,591	3,065
Office furnishings, equipment and vehicles	-	-	110,042	110,042	105,570
Total assets	<u>\$ 242,643</u>	<u>\$ 127,404</u>	<u>\$ 110,042</u>	<u>\$ 480,089</u>	<u>\$ 451,856</u>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$ 6,337	\$ 3,072	\$ -	\$ 9,409	\$ 9,459
Due to other funds	-	-	-	-	2,083
Total liabilities	<u>6,337</u>	<u>3,072</u>	<u>-</u>	<u>9,409</u>	<u>11,542</u>
Fund equity:					
Investment in general fixed assets	-	-	110,042	110,042	105,570
Fund balances - unreserved, undesignated	<u>236,306</u>	<u>124,332</u>	<u>-</u>	<u>360,638</u>	<u>334,744</u>
Total fund equity	<u>236,306</u>	<u>124,332</u>	<u>110,042</u>	<u>470,680</u>	<u>440,314</u>
Total liabilities and fund equity	<u>\$ 242,643</u>	<u>\$ 127,404</u>	<u>\$ 110,042</u>	<u>\$ 480,089</u>	<u>\$ 451,856</u>

The accompanying notes are an integral part of this statement.



DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Comparative Statement of Revenues, Expenditures and Changes in Fund Balances -  
All Governmental Fund Types  
Years Ended December 31, 2001 and 2000

	General Fund	Special Revenue Fund	Total (Memorandum Only)	
			2001	2000
Revenues:				
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ 63,066	\$ 53,089	\$ 116,155	\$ 115,877
Intergovernmental revenues -				
State grants	25,000	47,207	72,207	67,996
Federal grants	104,227	-	104,227	106,531
Local governmental units	7,386	-	7,386	32,400
Confiscated assets income	12,159	-	12,159	3,338
Interest income	10,311	4,760	15,071	12,054
Other revenues	12,771	-	12,771	21,616
Total revenues	<u>234,920</u>	<u>105,056</u>	<u>339,976</u>	<u>359,812</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	158,772	53,194	211,966	187,312
Investigation expense	500	-	500	495
Insurance	5,107	-	5,107	4,781
Automobile operation and maintenance	878	-	878	1,435
Dues and subscriptions	16,172	125	16,297	7,484
Equipment maintenance	10,713	-	10,713	6,581
Office expenditures	9,646	1,718	11,364	11,298
Professional fees	6,100	-	6,100	7,700
Travel, conference and training	21,100	-	21,100	20,668
Outside services and fees	1,555	8,139	9,694	17,967
Bail bond fee/confiscated assets allocation	7,221	-	7,221	4,138
Other	60	8,609	8,669	2,526
Capital outlay -				
Equipment and vehicles	<u>2,333</u>	<u>2,139</u>	<u>4,472</u>	<u>7,511</u>
Total expenditures	<u>240,157</u>	<u>73,924</u>	<u>314,081</u>	<u>279,896</u>
Excess (deficiency) of revenues over expenditures	<u>(5,237)</u>	<u>31,132</u>	<u>25,895</u>	<u>79,916</u>
Other financing sources (uses):				
Operating transfers in	20,446	19,613	40,059	10,014
Operating transfers out	<u>(3,514)</u>	<u>(36,545)</u>	<u>(40,059)</u>	<u>(10,014)</u>
Total other financing sources (uses)	<u>16,932</u>	<u>(16,932)</u>	<u>-</u>	<u>-</u>
Excess of revenue and other financing sources over expenditures and other financing uses	<u>11,695</u>	<u>14,200</u>	<u>25,895</u>	<u>79,916</u>
Fund balances, beginning of year	<u>224,611</u>	<u>110,132</u>	<u>334,743</u>	<u>254,827</u>
Fund balances, end of year	<u>\$ 236,306</u>	<u>\$ 124,332</u>	<u>\$ 360,638</u>	<u>\$ 334,743</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual - All Governmental Fund Types  
Year Ended December 31, 2001

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ 65,000	\$ 63,066	\$ (1,934)	\$ 50,000	\$ 53,089	\$ 3,089
Intergovernmental revenues:						
State grants	25,000	25,000	-	43,000	47,207	4,207
Federal grants	85,000	104,227	19,227	-	-	-
Local governmental units	20,000	7,386	(12,614)	-	-	-
Confiscated assets	3,000	12,159	9,159	-	-	-
Interest income	7,800	10,311	2,511	5,000	4,760	(240)
Other revenues	15,000	12,771	(2,229)	-	-	-
Total revenues	<u>220,800</u>	<u>234,920</u>	<u>14,120</u>	<u>98,000</u>	<u>105,056</u>	<u>7,056</u>
Expenditures:						
Current -						
General government - judicial:						
Personnel services and related benefits	150,000	158,772	(8,772)	61,000	53,194	7,806
Investigation expense	500	500	-	-	-	-
Insurance	5,000	5,107	(107)	-	-	-
Automobile operation and maintenance	1,500	878	622	-	-	-
Dues and subscriptions	14,000	16,172	(2,172)	150	125	25
Equipment maintenance	10,000	10,713	(713)	-	-	-
Office expenditures	10,000	9,646	354	2,000	1,718	282
Professional fees	8,500	6,100	2,400	-	-	-
Travel, conference and training	22,000	21,100	900	-	-	-
Outside services and fees	1,500	1,555	(55)	10,000	8,139	1,861
Bail bond/confiscated asset allocation	5,000	7,221	(2,221)	-	-	-
Other	500	60	440	5,000	8,609	(3,609)
Capital outlay -						
Equipment	2,333	2,333	-	-	2,139	(2,139)
Total expenditures	<u>230,833</u>	<u>240,157</u>	<u>(9,324)</u>	<u>78,150</u>	<u>73,924</u>	<u>4,226</u>
Excess (deficiency) of revenues over expenditures	<u>(10,033)</u>	<u>(5,237)</u>	<u>4,796</u>	<u>19,850</u>	<u>31,132</u>	<u>11,282</u>
Other financing sources (uses):						
Operating transfers in	20,446	20,446	-	19,613	19,613	-
Operating transfers out	(3,514)	(3,514)	-	(36,545)	(36,545)	-
Total other financing sources (uses)	<u>16,932</u>	<u>16,932</u>	<u>-</u>	<u>(16,932)</u>	<u>(16,932)</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other financing uses	6,899	11,695	4,796	2,918	14,200	11,282
Fund balances, beginning of year	<u>224,611</u>	<u>224,611</u>	<u>-</u>	<u>110,132</u>	<u>110,132</u>	<u>-</u>
Fund balances, end of year	<u>\$231,510</u>	<u>\$236,306</u>	<u>\$ 4,796</u>	<u>\$113,050</u>	<u>\$124,332</u>	<u>\$ 11,282</u>

The accompanying notes are an integral part of this statement.



DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Thirteenth Judicial District (District Attorney), has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses Evangeline Parish. The District Attorney's office employs five full-time employees.

A. Basis of Presentation

The accompanying general purpose financial statements of the District Attorney of the Thirteenth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Financial Reporting Entity

These general purpose financial statements only include funds, account groups, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of the Evangeline Parish Police Jury, primary government (Police Jury). The District Attorney is fiscally dependent on the Police Jury since the District Attorney's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Police Jury and in addition, the Police Jury also pays salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Thirteenth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Police Jury as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

C. Fund Accounting

The District Attorney uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the District Attorney are classified as governmental funds. Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the District Attorney include:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent of the fines collected and bonds forfeited within the judicial district be transmitted to the District Attorney to defray the necessary expenditures of his office.

Special Revenue Funds

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year earned. Reimbursement grants are recorded when the District Attorney is entitled to the funds. Interest earned on investments is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses).

E. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

All other fixed assets used in the District Attorney's office are provided by the police jury and are accounted for in the general fixed assets account group of the police jury.

F. Budget and Budgetary Accounting

The District Attorney of the Thirteenth Judicial District prepares budgets for the General Fund and Special Revenue Fund. The General Fund and Special Revenue Funds budgets for 2001 were amended. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

G. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District Attorney as an extension of formal budgetary integration in the funds.

H. Compensated Absences

Employees with less than eight years of service are allowed one week sick leave and two weeks vacation per year. Employees with eight or more years of service are allowed two weeks of sick leave. Employees may accumulate up to 30 days of sick leave. The amount of compensated absences payable at December 31, 2001 is immaterial, and therefore, not included in the financial statements.



DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

I. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits and time deposits. Cash equivalents include amounts in time deposits with original maturities of 90 days or less. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

J. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

K. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

(2) Cash and Interest-Bearing Deposits

At December 31, 2001, the District Attorney has cash and interest-bearing deposits (book balances) totaling \$344,897 as follows:

Demand deposits	\$ 35,529
Time deposits	309,368
Total	<u>\$ 344,897</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances), must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. At December 31, 2001, the District Attorney has \$350,263 in deposits (bank balances) which are secured by the FDIC and the pledge of securities.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

- (3) The following is a summary of receivables at December 31, 2001:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Interest	\$ 995	\$ 596	\$ 1,591
Intergovernmental:			
State	20,056	-	20,056
Local	3,503	-	3,503
Totals	<u>\$24,554</u>	<u>\$ 596</u>	<u>\$25,150</u>

- (4) Changes in General Fixed Assets

A summary of changes in general fixed assets (office furnishings, equipment and vehicles) follows:

Balance, December 31, 2000	\$ 105,570
Additions	4,472
Deletions	-
Balance, December 31, 2001	<u>\$ 110,042</u>

- (5) Social Security

Some employees of the District Attorney's office are members of the Federal Social Security System. Contributions to the System by the District Attorney's office totaled \$6,669 for the year ending December 31, 2001.

- (6) Pension Plan

Plan Description

The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

#### Funding Policy

Plan members are required by state statute to contribute 7.0% of their annual covered salary and the district attorney is not required to contribute. Contributions to the System also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

#### (7) Litigation

At December 31, 2001, there is no litigation pending against the District Attorney.



DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

(8) Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the funds of the criminal court, the Evangeline Parish Police Jury, or directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state. The Evangeline Parish Police Jury pays certain salaries and employer contributions of secretarial personnel.

## **SUPPLEMENTAL INFORMATION**

## **SCHEDULES OF INDIVIDUAL FUNDS**

## **GENERAL FUND**

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana  
General Fund

Comparative Balance Sheet  
December 31, 2001 and 2000

	<u>2001</u>	<u>2000</u>
<b>ASSETS</b>		
Cash	\$ 12,205	\$ 14,551
Interest-bearing deposits	205,884	202,202
Receivables:		
Amounts due from other governmental units	23,559	14,177
Interest receivable	<u>995</u>	<u>2,152</u>
Total assets	<u>\$ 242,643</u>	<u>\$ 233,082</u>
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Accounts payable	\$ 6,337	\$ 8,471
Fund balance:		
Fund balances - unreserved, undesignated	<u>236,306</u>	<u>224,611</u>
Total liabilities and fund equity	<u>\$ 242,643</u>	<u>\$ 233,082</u>

## **SPECIAL REVENUE FUND**

### **Juvenile Accountability**

To account for funds received from an accountability based sanctions program focusing on first time juvenile offenders providing a positive alternative to court intervention aimed at reinforcing social responsibility by requiring prompt restitution to victims, community labor programs together with education and counseling services.

### **Worthless Check Collection Fee Fund -**

To account for fees collected from individuals for writing worthless checks.

### **Pretrial Intervention -**

To account for the collection of probation fees which are used to help young people on a pretrial- probationary period.

### **Families in Need of Service -**

To account for the administration of FINS contract used to address the needs of juvenile offenders.



DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
 Evangeline Parish, Louisiana  
 Special Revenue Funds

Combining Balance Sheet  
 December 31, 2001  
 With Comparative Totals for December 31, 2000

	Juvenile Accountability	Worthless Check	Pre-trial Intervention	Families in Need of Service	Totals
					2001      2000
<b>ASSETS</b>					
Cash	\$ 4,168	\$ 10,290	\$ 6,569	\$ 2,297	\$ 23,324      \$ 21,800
Interest-bearing deposits	-	61,109	39,378	2,997	103,484      88,408
Due from other funds	-	-	-	-	-      2,083
Receivables:					
Interest	-	375	187	34	596      913
Total assets	<u>\$ 4,168</u>	<u>\$ 71,774</u>	<u>\$ 46,134</u>	<u>\$ 5,328</u>	<u>\$ 127,404</u> <u>\$ 113,204</u>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$ 651	\$ -	\$ 1,801	\$ 620	\$ 3,072      \$ 988
Due to other funds	-	-	-	-	-      2,083
Total liabilities	<u>651</u>	<u>-</u>	<u>1,801</u>	<u>620</u>	<u>3,072</u> <u>3,071</u>
Fund Equity:					
Unreserved - undesignated	<u>3,517</u>	<u>71,774</u>	<u>44,333</u>	<u>4,708</u>	<u>124,332</u> <u>110,133</u>
Total liabilities and fund equity	<u>\$ 4,168</u>	<u>\$ 71,774</u>	<u>\$ 46,134</u>	<u>\$ 5,328</u>	<u>\$ 127,404</u> <u>\$ 113,204</u>

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
 Evangeline Parish, Louisiana  
 Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Year Ended December 31, 2001  
 With Comparative Totals for December 31, 2000

	Juvenile Accountability	Worthless Check	Pre-trial Intervention	Families in Need of Service	Totals	
					2001	2000
Revenues:						
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ -	\$ 28,522	\$ 24,567	\$ -	\$ 53,089	\$ 49,117
Intergovernmental revenues -						
State grants	22,207	-	-	25,000	47,207	42,996
Federal grants	-	-	-	-	-	64,974
Interest earnings	-	2,771	1,798	191	4,760	6,850
Total revenues	<u>22,207</u>	<u>31,293</u>	<u>26,365</u>	<u>25,191</u>	<u>105,056</u>	<u>163,937</u>
Expenditures:						
Current -						
General government - judicial -						
Salaries and related benefits	7,794	1,357	15,885	28,158	53,194	97,895
Dues and subscriptions	-	15	110	-	125	140
Office expenditures	765	920	19	14	1,718	1,787
Outside services and fees	-	-	7,139	1,000	8,139	16,899
Other	-	-	8,584	25	8,609	2,097
Capital Outlay-						
Equipment	-	-	2,139	-	2,139	7,511
Total expenditures	<u>8,559</u>	<u>2,292</u>	<u>33,876</u>	<u>29,197</u>	<u>73,924</u>	<u>126,329</u>
Excess (deficiency) of revenues over expenditures	<u>13,648</u>	<u>29,001</u>	<u>(7,511)</u>	<u>(4,006)</u>	<u>31,132</u>	<u>37,608</u>
Other financing sources (uses):						
Operating transfers in	11,314	-	8,299	-	19,613	3,290
Operating transfers out	<u>(21,445)</u>	<u>(12,600)</u>	<u>(2,500)</u>	<u>-</u>	<u>(36,545)</u>	<u>(7,014)</u>
Total other financing sources (uses)	<u>(10,131)</u>	<u>(12,600)</u>	<u>5,799</u>	<u>-</u>	<u>(16,932)</u>	<u>(3,724)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	3,517	16,401	(1,712)	(4,006)	14,200	33,884
Fund balances, beginning	-	55,373	46,045	8,714	110,132	162,423
Residual equity transfer	-	-	-	-	-	(86,174)
Fund balances, ending	<u>\$ 3,517</u>	<u>\$ 71,774</u>	<u>\$ 44,333</u>	<u>\$ 4,708</u>	<u>\$ 124,332</u>	<u>\$ 110,133</u>

**COMPLIANCE  
AND  
INTERNAL CONTROL**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

\* A Professional Accounting Corporation

The Honorable C. Brent Coreil  
District Attorney of the Thirteenth Judicial District  
Evangeline Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirteenth Judicial District, as of and for the year ended December 31, 2001, and have issued our report thereon dated April 26, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Thirteenth Judicial District's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Governmental Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Thirteenth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District Attorney of the Thirteenth Judicial District's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. A reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item No.01-1(IC).

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

This report is intended solely for the information of the District Attorney and is not intended to be and should not be used by anyone other than these specified parties.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
April 26, 2001

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT  
Evangeline Parish, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
For the Year Ended December 31, 2001

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (12/31/01) --						
<u>Internal Control:</u>						
01-1(IC)	Unknown	The District Attorney did not have adequate segregation of functions within the accounting system.	No	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Brent Coreil, D.A.	N/A
PRIOR YEAR (12/31/00)						
<u>Internal Control:</u>						
00-1(IC)	Unknown	The District Attorney did not have adequate segregation of functions within the accounting system.	No	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Brent Coreil, D.A.	N/A